OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KOLAR.

Notification dated 17th January 1939.

SECTIONS 47 (1) AND 61 (iv) AND (xii).

Notice is hereby given to the inhabitants of Kolar Town that the Municipal Council, Kolar, are desirous of :—

(1) Revising the existing rates of Octroi on betel leaves and refused tobacco and kaddi pudi as per Section 47 (1).

(2) Imposing of Octroi on beedies, yarn, sheep or goat Zarda (tobacco powder) coffee seeds, coffee powder, chicory and tea dust as per Section 61 (iv).

(3) And levying of tax on shops as per Section 61 (xii) of the Town Municipalities Act of 1933.

A statement showing the revision and additions to the exisiting schedule of taxes is appended hereto. Any person objecting to the proposed revision and additions e existing schedule of taxes as shown in the statement appended hereto may prefer his objection in writing to the Town Municipal Council, Kolar, within one month the date of publication of this notice. Objections received after the said date will be rejected.

Rules already in force in regard to the levy of Professional tax and bye-laws in regard to the levy of Octroi in this Municipality will be applicable in the case of proposed revision and additions.

SCHEDULE—Statement showing the revision and additions to the existing schedule of taxes for 1938-39.

Name of tax	Class of property liable	Amount for which or rate at which classes liable at present	Proposed revision or addition	Exemptions	Time at which taxes payable
Tax on buildings ...	Buildings	Eight annas for every hundred rupees or portion of hundred rupees of the market value up to Rs. 2,000 with four annas for every hundred rupees or portion of hundred rupees for the balance of such value in excess of Rs. 2,000.	No change ...	(1) Buildings set apart for the occupation of His Highness the Maharaja. (2) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax. (3) Buildings exclusively used as places of public worship or for charitable but not for residential purposes. (4) Buildings which are the property of the Municipal Council.	In two equal instalments in advance in July and January every year.
Tax on vacant lands ...	Vacant lands	Eight annas for every one hundred squareyards	No change ...	Do do ...	Do do
Tax on vehicles and animals used for riding drought or burden.	All amimals and vehicles kept for use within municipal limits.	Vehicles with springs drawn by two horses ... ... 3 0 0 Vehicles with springs drawn by one horse ... ... 2 0 0 Double bullock cart ... 2 0 0 Single bullock cart ... 1 0 0 Jutkas ... 2 0 0 Bicycles and Tricycles ... 2 0 0 Horse of and over thirteen hands ... ... 2 0 0 Horse under thirteen hands ... 1 0 0 Pony or mule ... 1 0 0 Bull or he-buffalow ... 0 8 0 Asses ... 0 2 0	No change ...	1. Vehicles and animals belonging to His Highness the Maharaja. 2. Vehicles and animals the property of Government unless Government consents to the levy of tax. 3. Vehicles and animals belonging to the Municipality. 4. Juvenile vehicles such as perambulators, etc. 5. Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale. 6. Animals exempt from the tax under Section 26 of the Indian Volunteers' Act, 1869. 7. Conveyances in transit or staying within Municipal limits not longer than 30 days, in any half-year. 8. Vehicles and animals belonging to the members of the Police force and Officers of the Municipal Council employed on out-door duties provided that not more than one vehicle and animal shall be exempted without special permission of the Municipal Council.	Payable in advance in July and January for the half year beginning with those months.

Tax on dogs ...	Dogs	Dogs ... Rs. 0 4 0	No change ...	...	Payable in advance in July and January for the half year beginning with those months.
Octroi ...	Articles and animals specified in Column 4.	1. Fresh cocoanuts each ... 0 0 1 2. Dry cocoanuts per maund ... 0 4 0 3. Betel leaves 100 leaves ... 0 0 1 4. Oil per maund ... 0 2 0 5. Oil-seeds per kandi of 180 seers ... ... 0 4 0 6 Kerosene oil per tin ... 0 2 0 7. Cigarettes per 500 ... 0 0 9 8 Cigars per 100 ... 0 1 0 9. Tobacco per maund ... 0 8 0 10. Refused tobacco or kaddi pudi per maund ... 0 0 6 11. Piece goods worth Rs. 100 ... 2 0 0 12. Groundnuts per kandi ... 0 1 4	1 No change ... 2 No change 3 Betel leaves 100 leaves Rs. a. p. 0 0 2 4 No change 5 to 9 No change 10. Refused tobacco, kaddipudi or zarda per maund of 960 tolas ... 0 2 0 11 No change 12 Do 13 Yarn, silk, cotton spun, artificial or waste silk worth Rs 100... 1 9 0 14 Sheep or goat per head ... 0 1 0 15 Coffee seeds per maund of 960 tolas ... 0 4 0 16 Coffee powder per lb. of 40 tolas... 0 0 3 17 Chicory do ... 0 1 0 18 Tea dust do ... 0 0 3 19 Beedies imported per 1,000 ... 0 1 0	Personal luggage of travellers Goods being *bona fide* property of Government at the time of import and accompanied by an invoice certified by the departmental head concerned that the property therein mentioned belongs to Government. Goods which are declared not to be intended for use or consumption within municipal limits and are taken to the bonded warehouse as provided in the bye-laws provided that if such goods be not exported they shall pay the full duty. Badanval khaddar Six green cocoanuts, six dry cocoanuts, 100 betel leaves and one seer of tobacco if brought for personal consumption by *bona fide* travellers. Beedies, piece goods manufactured locally.	Do do
Professional tax ...	Arts, profession, trades and callings and on offices.	Class I Persons whose pay, salary, pension or income amounts to Rs. 2,000 or upwards per mensem. ... 75 0 0 Rs. Class II Do 1,500 56 4 0 III Do 1,000 37 8 0 IV Do 500 18 12 0 V Do 300 9 0 0 VI Do 200 6 0 0 VII Do 100 3 0 0 VIII Do 50 1 8 0	No change		Do do

	Class of property liable	Amount for which or rate at which classes liable at present	Proposed revision or addition	Exemptions	Time at which taxes payable
		Class IX Persons whose pay, salary, pension or income amounts to Rs. 30 or upwards per mensem ... 0 12 0 subject to the provisions in schedule III of the Municipal Regulation.	No change		
			Shops of all kinds— Rs. 1st class 30 per year 2nd ,, 25 do 3rd ,, 20 do 4th ,, 10 do 5th ,, 4 do 6th ,, 2 do NOTE—The proposed change affects only merchants who own shops for any particular business, trade, or for purposes of profit.	The person or persons paying tax on shop shall not be called upon to pay tax on professions.	Payable in advance in July and January for the half year beginning with those months.
		Rs. a. p.			
Water tax ...	Buildings and lands ...	0 4 0 per rupee of taxes collected on buildings and vacant lands.	No change	...	Do do
Light Tax ...	Do ...	0 4 0 do ...	Do	...	Do do
Fees for slaughtering animals	Sheep, goats, bullocks, cows and buffaloes.	0 2 0 each sheep or goat ...	Do	...	At the time of slaughter
Market fees on weekly market days (santhe).	Bullock, cows, sheep and goats laden carts and shops.	0 0 6 each bullock or cow ... 0 0 3 each sheep or goat ... 0 2 0 each laden cart ...	Do	...	At the time of entrance into the market or when demanded before the disposal of the market.
	Shops occupying a space not exceeding one sq. yard.	0 0 3			
	Do 2 sq. yds. ...	0 0 6			
	Do 4 ,, ...	0 1 0			
	Do 8 ,, ...	0 2 0			
	Pottery shop	0 2 0			
	Sugarcane shop	0 2 0			
	Basket, mat or fish shop ...	0 1 0 each			

J. B. MALLARADHYA,
President.

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